

**TOWN OF SALEM
BOARD OF ASSESSMENT APPEALS
REGULAR MEETING MINUTES
SATURDAY, MARCH 12, 2022 – 9:00 A.M.
SALEM TOWN OFFICE BUILDING, CONFERENCE ROOM 2**

The meeting was moved to Conference Room 1

PRESENT

Robert, M. Green, Chairman
Debra Gernhardt

ABSENT

Dianne Woronik

CALL TO ORDER

Chairman Green called the meeting to order at 9:00 a.m. and recited the legal notice as published in *The Day* newspaper on February 3, 2022. The deadline was extended by one day due to the President's Day holiday.

- 1. To hear and possibly take action on assessment appeals for real and personal property listed on the October 1, 2021 Grand List. Appeals will be heard by appointment only. Valid appellants were notified by mail.**

Real Estate Appeal of David & Sharon Hornik, 302 West Road, List No. 936

Chairman Green swore in David & Sharon Hornik. Mr. Hornik stated that a \$4,200.00 adjustment was provided by the Vision Appraisal Services and was not able to complete their conversation with the revaluation company due to the limited time. He was seeking a further reduction in their assessment. He estimated the appraised value of the property to be \$330,000.00.

Real Estate Appeal of Sung-Ho & Fatima Hwang, 148 Old Colchester Road, List No. 271

Chairman Green swore in Sung-Ho & Fatima Hwang. Mr. Hwang submitted an appraisal of the property, dated January 2022. The appraisal appraises the property at \$415,000.00. The property is currently appraised at \$434,200.00.

Real Estate Appeal of William & Danielle Price, 370 Norwich Road, List No. 1237

Board Member Gernhardt recused herself from the Appeal to help present the appeal.

Chairman Green swore in William Price and Debra Gernhardt. Ms. Gernhardt presented comparable sale of properties gathered by herself and the Assessor, which reflects a possible error in the manner in which the house is valued. While an adjustment was made for the wetlands on the property by the Assessor, it was felt that, based on comparable properties, the home should also be assessed at a lower value. An additional concern is the grading of the property as an "Average +10", which is a valuation that no longer exists.

Personal Property Appeal of Ron Maurice, 2012 Ford Fusion, List No. 493186

Chairman Green swore in Ron Maurice, who was seeking a reduction in the assessed value of the vehicle, which he has since sold. It was explained that the 2016 Jeep Patriot has also incurred penalty fees, which cannot be waived. He was informed that towns are required to assess unregistered vehicles using the NADA (National Automobile Dealers Association) Clean Retail Values. He was reminded to submit a Personal Property Declaration form next year to avoid the penalty fees.

Personal Property Appeal of William Deacon, 45 Forest Drive, List No. 492794

The Appellant was not present for the appeal.

Real Estate Property Appeal of Salem Telecom, LLC, 27 Maynard Road, List No. 587

William Spigel, representing Salem Telecom, LLC, and resident of the property, was sworn in by Chairman Green. Mr. Spigel was seeking a reduction in the assessed value of his property, stating that the Certificate of Occupancy (CO) was issued on November 1. He was informed that whatever existed on the property as of October 1 was assessed, regardless of the issuance of the CO. After the CO is issued, the remaining items are assessed and a second prorated tax bill is generated. He also wished to discuss the land valuation, based on the existing cell tower. The tower is owned by Mr. Spigel and a section of the tower is leased. It was explained that, because it is an income-producing tower, both the tower and the land that the tower sits on are assessed; the assessment is based on the fall down area.

Personal Property Appeal of John & Priscilla Bauman, 2010 Willow Creek Camper, List No. 400962

The Appellant was not present for the appeal.

Personal Property Appeal of David Lewis, 2015 Shasta Camper, List No. 492891

Chairman Green swore in David Lewis, who requested a reduction in the value of the Camper based on its original purchase price. He was informed that the value of all vehicles and campers has increased and is based on the NADA Clean Retail Values. The valuation is not based on either the sale price or other pricing manuals.

Personal Property Appeal of Nicole & Joseph Buzzelli, 2005 Keystone Sprinter Camper, List No. 492891

Chairman Green swore in Nicole Buzzelli. Ms. Buzzelli was seeking a reduction in the assessed value of the Camper, based on its age and condition. The Camper has incurred water damage and the slide is not operating properly. Should the Board vote to reduce the assessment and the damage has not yet been repaired, she might need to submit an appeal next year.

Personal Property Appeal of Michael or Lianne Ruty, 1984 Airstream International Camper, List No. 493289

Chairman Green swore in Michael and Lianne Ruty. Mr. Ruty was seeking a reduction in the value of the Camper, based on its age and previous assessments from the Town of Chester. He estimates the assessed value of the Camper to be approximately \$4,000.00 to \$5,000.00. At best, the Camper is in fair condition and has experienced some water and mice damage. An affidavit for an antique, rare, or special interest motor vehicle assessing the value at no more than \$500.00 to the DMV (Department of Motor Vehicles) was also submitted and its receipt will be confirmed with the Assessor. Photographs will be sent to Chairman Green.

Personal Property Appeal of Jennifer & Daniel Hartley, 2019 Keystone Camper, List No. 404005

The Appellant was not present for the appeal.

Personal Property Appeal of Paul & Kathy Conte, 2019 Forest River Travel Trailer, List No. 492752

The Appellant was not present for the appeal.

Personal Property Appeal of Angelo Licata, 2008 Knopf Park Model M-2868, List No. 400419

Chairman Green swore in Angelo Licata. Mr. Licata questioned the reasoning behind the sudden increase in the assessment of the trailer. It was explained that the value is based on the NADA Clean Retail Value, per State Statute. There are no structural issues with the trailer.

Personal Property Appeal of Maurice Poitier, 2005 Citation Camper, List No. 493283

The Appellant was not present for the appeal.

Personal Property Appeal of Cheryl & Mark Littlefield, 2018 Heritage Glen Camper, List No. 493159

The Appellant was not present for the appeal.

Personal Property Appeal of Daniel & Sharon Lutkus, 2013 Montana Hickory 3750, List No. 400158

Chairman Green swore in Sharon Lutkus. Ms. Lutkus questioned the increase in the assessment of the RV over the last two years. The RV has experienced exterior damage from a fallen tree, but they are not able to access the property to take and submit photographs of the damage at this time. The Board recommended checking with the Tax Collector to see if the RV is registered as a motor vehicle rather than personal property. A Personal Property Declaration form will need to be completed and submitted for the deck; it was recommended that the RV be included on the form.

Personal Property Appeal of Joann & Walter Bowyer, 2017 Heartland Cyclone M-4005 Camper, List No. 400126

Chairman Green swore in Joann Bowyer. Ms. Bowyer questioned the significant increase in the value of the Camper, based on the purchase price. The Model Number will be corrected from M-4000 to M-4005, which will affect the assessment. A copy of the purchase agreement will be sent to the Chairman.

Personal Property Appeal of William Sinico, Springdale Camper, List No. 493292

The Appellant was not present for the appeal.

Personal Property Appeal of Gerald Paquette, Cobra Camper, List No. 492816

The Appellant was not present for the appeal.

Personal Property Appeal of Patrick Ryan, 2015 Venture Sonic Travel Trailer M-200VML, List No. 493293

Chairman Green swore in Patrick Ryan, who questioned the assessment of the Trailer, which is higher than that of North Haven in 2021. The model of the Trailer should be SN230VRL. It was explained that, due to the pandemic, the values have increased, some significantly. Documentation confirming the year of the Trailer will be sent to the Chairman.

Personal Property Appeal of Dennis & Julie Rosa, 2019 Forest River Salem Camper, List No. 400175

The Appellant was not present for the appeal.

Real Estate Property Appeal of David Johnson, Joseph C. Sansone Company, 380 New London Road, List No. 142

Chairman Green swore in Lawrence Garfinkel, Greene Law P.C., representing Joseph C. Sansone Company, representing Todd Burnett. Mr. Garfinkel felt that the assessed value of the property exceeds the actual market value. It was explained that the values for PA-490 increased. The Board also questioned the PA-490 designation on the property, which is a retail establishment.

Personal Property Appeal of Richard Dahlke, Chariot Eagles Camper, List No. 492831

The Appellant was not present for the appeal.

Personal Property Appeal of Nancy L. Buonopane, Camper, List No. 493135

The Appellant was not present for the appeal.

2. ADJOURNMENT

The meeting was adjourned at 3:24 p.m.

Respectfully Submitted by: Agnes Miyuki, Recording Secretary for the Town of Salem